

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF <u>BELLE PLAINE</u>, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16200600200000</b>  <b>Jacki McDermott, City Clerk</b>  <b>1207 8th Avenue</b>  <b>Belle, Plaine, IA 52208</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>		
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,033,050		1,033,050	979,145
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,033,050		1,033,050	979,145
Delinquent property taxes	0		0	0
TIF revenues	125,134		125,134	126,000
Other city taxes	202,126	0	202,126	201,079
Licenses and permits	14,514	0	14,514	12,223
Use of money and property	33,961	0	33,961	13,700
Intergovernmental	412,897	58,651	471,548	273,135
Charges for fees and service	3,486	921,756	925,242	874,707
Special assessments	1,488	346	1,834	24,000
Miscellaneous	248,040	14,214	262,254	169,497
Other financing sources	1,394,189	319,034	1,713,223	394,052
<b>Total revenues and other sources</b>	3,468,885	1,314,001	4,782,886	3,067,538
<b>Expenditures and Other Financing Uses</b>				
Public safety	401,176	0	401,176	369,647
Public works	311,303	0	311,303	288,119
Health and social services	7,247	0	7,247	0
Culture and recreation	438,372	0	438,372	371,767
Community and economic development	73,118	0	73,118	41,250
General government	276,647	0	276,647	261,947
Debt service	525,667	0	525,667	485,935
Capital projects	132,242	0	132,242	53,000
<b>Total governmental activities expenditures</b>	2,165,772	0	2,165,772	1,871,665
Business type activities	0	864,935	864,935	1,095,727
<b>Total ALL expenditures</b>	2,165,772	864,935	3,030,707	2,967,392
Other financing uses, including transfers out	1,354,165	283,285	1,637,450	394,052
<b>Total ALL expenditures/And other financing uses</b>	3,519,937	1,148,220	4,668,157	3,361,444
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-51,052	165,781	114,729	-293,906
Beginning fund balance July 1, 2015	3,601,162	298,354	3,899,516	2,513,139
Ending fund balance June 30, 2016	3,550,110	464,135	4,014,245	2,219,233
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,067,000	Other long-term debt	\$ 0	
Revenue debt	\$ 96,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,132,988	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/23/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jacki McDermott	→	319	444-2200	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF BELLE PLAINE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	597,364	253,056		182,630			1,033,050			1,033,050	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	597,364	253,056		182,630	0		1,033,050		T01	1,033,050	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	597,364	253,056		182,630	0	0	1,033,050			1,033,050	6
7	<b>TIF revenues</b>			125,134				125,134		T01	125,134	7
8	<b>Other city taxes</b>											
9	Utility tax replacement excise taxes	9,030	3,865		2,618			15,513		T15	15,513	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	45						45		T19	45	12
14	Hotel/motel tax							0		T19	0	13
15	Other local option taxes	6,117	73,404		68,058	38,989		186,568		T09	186,568	14
16	<b>TOTAL OTHER CITY TAXES</b>	15,192	77,269	0	70,676	38,989	0	202,126	0		202,126	15
17	<b>Section B - LICENSES AND PERMITS</b>	14,514						14,514		T29	14,514	16
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
19	Interest	10,004	8,411					18,415		U20	18,415	18
20	Rents and royalties	805	14,715					15,520		U40	15,520	19
21	Other miscellaneous use of money and property	60	-34					26		U20	26	20
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	10,869	23,092	0	0	0	0	33,961	0		33,961	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants	1,338						1,338		B89	1,338	27
28	Community development block grants							0	9,528	B50	9,528	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	1,338	0	0	0	0	0	1,338	9,528		10,866	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BELLE PLAINE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		313,150					313,150		C46	313,150	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,832	2,565			60,000		64,397	44,013	C89	108,410	49				
50	Iowa Department of Transportation							0	5,110	C89	5,110	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	1,832	315,715	0	0	60,000	0	377,547	49,123		426,670	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions		7,620					7,620			7,620	63				
64	Library service	19,103	-8,033					11,070		D89	11,070	64				
65	Township contributions	12,910						12,910		D89	12,910	65				
66	Fire/EMT service							0		D89	0	66				
67	Trees Forever		2,412					2,412		D89	2,412	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	32,013	1,999	0	0	0	0	34,012	0		34,012	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	35,183	317,714	0	0	60,000	0	412,897	58,651		471,548	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	304,093	A91	304,093	73				
74	Sewer							0	265,439	A80	265,439	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	220						220	16,304	A01	16,524	78				
79	Landfill/garbage							0	242,698	A81	242,698	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	58,122	A80	58,122	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0	3,812		3,812	102
103	Rtrnd chk chgs, lawn mowing, garbage tags, compost	3,266						3,266	31,288		34,554	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	3,486	0	0	0	0	0	3,486	921,756		925,242	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	1,488						1,488	346	U01	1,834	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	27,471	85,086			50,000		162,557	14,887	U99	177,444	108
109	Deposits and sales/fuel tax refunds	1,558						1,558	-1,050	U99	508	109
110	Sale of property and merchandise	21,244	2,466			4,101		27,811	377	U11	28,188	110
111	Fines	12,456	-12					12,444		U30	12,444	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Rec Fees	8,110						8,110			8,110	114
115	Refunds from city customers on cement and street lights	330						330			330	115
116	Insurance dividend	6,172						6,172			6,172	116
117	Pool admission	27,928						27,928			27,928	117
118	animal control	1,129						1,129			1,129	118
119	rounding	1						1			1	119
120	<b>TOTAL MISCELLANEOUS</b>	106,399	87,540	0	0	54,101	0	248,040	14,214		262,254	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	784,495	758,671	125,134	253,306	153,090	0	2,074,696	994,967		3,069,663	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	75,796	NR	75,796	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	38,777	1,021,790		0	333,622		1,394,189	243,238		1,637,427	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	38,777	1,021,790	0	0	333,622	0	1,394,189	319,034		1,713,223	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	823,272	1,780,461	125,134	253,306	486,712	0	3,468,885	1,314,001		4,782,886	132
133												133
134	Beginning fund balance July 1, 2015	340,962	1,936,493	-3,973	1,422,036	-94,356		3,601,162	298,354		3,899,516	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,164,234	3,716,954	121,161	1,675,342	392,356	0	7,070,047	1,612,355		8,682,402	136
137												137
138												138
139												139
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	272,354	70,541					342,895		E62	342,895	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	21,884	762					22,646		E24	22,646	13
14	Purchase of land and equipment		4,500					4,500		G24	4,500	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		5,000					5,000		E32	5,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	5,082						5,082		E32	5,082	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	21,053						21,053		E89	21,053	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	320,373	80,803		0	0	0	401,176			401,176	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		233,401					233,401		E44	233,401	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		52,237					52,237		E44	52,237	48
49	Traffic control safety — Current operation		1,086					1,086		E44	1,086	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		11,214					11,214		E44	11,214	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	-51,022	42			51,022		42		E01	42	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		13,323					13,323		E89	13,323	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	-51,022	311,303		0	51,022	0	311,303			311,303	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	6,282						6,282		E32	6,282	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		965					965		E79	965	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	6,282	965				0	7,247			7,247	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	75,579	81,239					156,818		E52	156,818	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	45,291	11,989			8,193		65,473		E61	65,473	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	146,629	40,342					186,971		E61	186,971	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	55	28,881					28,936		E61	28,936	135
136	Other culture and recreation	174						174		E61	174	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	267,728	162,451		0	8,193	0	438,372			438,372	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	68	3,440					3,508		E89	3,508	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		32,812					32,812		E89	32,812	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		17,275					17,275		E50	17,275	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation		1,773					1,773		E29	1,773	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		17,750					17,750		E89	17,750	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	68	73,050	0	0	0	0	73,118			73,118	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,083	28,241					35,324		E29	35,324	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,972	47,716					77,688		E23	77,688	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,867						1,867		E89	1,867	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	28,274	-4,716					23,558		E25	23,558	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	45,735	13,127					58,862		E31	58,862	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	78,573	775					79,348		E89	79,348	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	191,504	85,143	0	0	0	0	276,647			276,647	176
177	Section G — DEBT SERVICE		34,000		457,667			491,667			491,667	177
178	LOST spending on debt				34,000			34,000			34,000	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	34,000	0	491,667	0	0	525,667			525,667	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	City Hall Roof					21,284		21,284			21,284	184
185	Fire Brush Truck, Airport and Water Capital Projects					92,802		92,802			92,802	185
186	Alley, Sidewalk, Concession stand, Snowblower					18,156		18,156			18,156	186
187	Subtotal Regular Capital Projects	0	0		0	132,242	0	132,242			132,242	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	132,242	0	132,242			132,242	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	734,933	747,715	0	491,667	191,457	0	2,165,772			2,165,772	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF BELLE PLAINE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							242,948	E91		242,948	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							319,799	E80		319,799	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation							17,969	E01		17,969	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							250,821	E81		250,821	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							15,436	E80		15,436	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF BELLE PLAINE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation								17,962	E89	17,962	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248	Storm Water										0	248
249	Compost/Yard Waste										0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								864,935		864,935	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	734,933	747,715	0	491,667	191,457	0	2,165,772	864,935		3,030,707	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	93,596	1,279,199		0	-18,653		1,354,142	283,285		1,637,427	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257	sewer postage miscoded and rounding	23						23			23	257
258	TOTAL OTHER FINANCING USES	93,619	1,279,199	0	0	-18,653	0	1,354,165	283,285		1,637,450	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	828,552	2,026,914	0	491,667	172,804	0	3,519,937	1,148,220		4,668,157	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nondisposable		424,751					424,751			424,751	263
264	Restricted		1,004,936	121,161	1,183,675			2,309,772			2,309,772	264
265	Committed					219,552		219,552			219,552	265
266	Assigned	-80,118	260,353					180,235			180,235	266
267	Unassigned	415,800						415,800			415,800	267
268	Total Governmental	335,682	1,690,040	121,161	1,183,675	219,552	0	3,550,110			3,550,110	268
269	Proprietary								464,135		464,135	269
270	Total ending fund balance June 30, 2016	335,682	1,690,040	121,161	1,183,675	219,552	0	3,550,110	464,135		4,014,245	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,164,234	3,716,954	121,161	1,675,342	392,356	0	7,070,047	1,612,355		8,682,402	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF BELLE PLAINE</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		771,370	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Aquatic GO	19U 1,660,000	29U	39U 61,000	49U 195,000	49U	49U	49U	I89 72,425	
10. Stormsewer/Fir etruck	19U 290,000	29U	39U 0	49U 0	49U	49U	49U	I89	
11. Aquatic Revenue	19U 128,000	29U	39U 32,000	49U 0	49U	49U 96,000	49U	I89 4,223	
12. Hanson/1&2	19U 418,000	29U	39U 41,000	49U 377,000	49U	49U	49U	I89 13,293	
13. Streetscape	19U 1,600,000	29U	39U	49U 1,495,000	49U	49U	49U	I89 161,698	
14. Bond 2015	19U 1,715,000	29U	39U 60,000	49U	49U	49U	49U	I89 44,928	
<b>Total long-term debt</b>	<b>5,811,000</b>	<b>0</b>	<b>194,000</b>	<b>2,067,000</b>	<b>0</b>	<b>96,000</b>	<b>0</b>	<b>296,567</b>	
B. Short-term debt				Amount - Omit cents					
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$		102,659,765	
		x .05 = \$		5,132,988	

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$			
			4,014,245		
					4,014,245
REMARKS Difference in beginning fund balance from ending fund balance on FY2015 Annual Financial Report of \$6409 due to using incorrect audited numbers.					